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## OLR Bill Analysis

sSB 376

### ***AN ACT CONCERNING NONPROFIT GOLF TOURNAMENT ALCOHOLIC LIQUOR PERMITS.***

#### **SUMMARY:**

This bill allows a tax-exempt 501(c)(3) organization, like a tax-exempt 501(c)(4) organization, to get a nonprofit golf tournament permit to sell alcohol for on-premises consumption on the grounds of a golf club during a tournament sponsored by the organization. Under the federal tax code, a 501(c)(3) organization must operate for a religious, charitable, or scientific purpose; 501(c)(4) organizations must operate for the promotion of social welfare (e.g., civic leagues). Both organizations are nonprofits.

By law, a nonprofit golf permit is valid for up to eight days; only one may be issued in each calendar year. It allows up to 25 consumer bars on the country club and costs \$250.

EFFECTIVE DATE: Upon passage

#### **COMMITTEE ACTION**

General Law Committee

Joint Favorable Substitute

Yea 17      Nay 0      (03/18/2014)